IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO.793 OF 2002

The Commissioner of Income Tax,
Mumbai. .. Appellant

v/s.

Shri Salim Topiwala .. Respondent

Mr.R.Asokan i/by Mr.K.B.Rao for appellant.

CORAM : R.M.LODHA AND
J.P.DEVADHAR, JJ.

DATED : 14th September, 2004

P.C.

Heard.

2. The issue raised in this appeal stands concluded by the Division Bench judgment of this court in the case of Cadell Weaving Mill Co.P.Ltd. v. Commissioner of Income Tax and anr., 249 ITR 265. However, the learned counsel for the revenue submits that the said judgment is under challenge before the Supreme Court.

3. Even if that be so, in so far as we are concerned, the matter stands concluded by the Division Bench judgment of this court.

4. No substantial question of law arises. Appeal is dismissed in limine.

(R.M.LODHA, J.)

(J.P. DEVADHAR, J.)